Subject Index

First Extraordinary Session 2016

Prepared by the staff of the David R. Poynter Legislative Research Library LOUISIANA HOUSE OF REPRESENTATIVES

SUBJECT HEADINGS

Appropriations Legislative Affairs

Boards & Commissions Minerals, Oil & Gas

Colleges & Universities Motor Vehicles

Commerce & Economic Development Natural Resources

Communications & Information Nonprofit Organizations

Technology

Education

Constitutional Amendments

Public Safety & Corrections

Property

Contracts

Public Utilities
Courts

Retirement

Revenue & Taxation

Finance & Financial Institutions

Special Districts & Authorities

Governmental Finance

State Government Governor

Transportation Health & Hospitals

Water & Waterways

Law Enforcement & Officers

ABBREVIATIONS

& FY
And Fiscal Year

add'l GOMESA
additional Gulf of Mexico Energy Security Act

CDBG Gov.

COBG Gov.
Community Development Block Grant Governor

cmte. HMO
committee Health Maintenance Organization

Co. info company information

corp.JLCBcorporationJoint Legislative Committee on the Budget

dev. La. development Louisiana

DHHlegisDepartment of Health & Hospitalslegislature/legislative

DNA LLC deoxyribonucleic acid Limited Liability Corporation/Company

DORLSUDepartment of RevenueLouisiana State University

Dr.Doctor

mfg.
manufacturing

equip.
equipment
OCS
Outer Continental Shelf

f/ org. from organization

Federal Emergency Management Agency
Prison Industry Enhancement Program

FMAP prog. Federal Medical Assistance Percentages program

R.S. Regular Session

Rep.

Representative

Rev.

Reverend

SAVE

Student Assessment for a Valuable Education

UAL

Unfunded Accrued Liability

 $\mathbf{w}/$

with

yrs.

years

SUBJECT INDEX 1st Extraordinary Session 2016

APPROPRIATIONS (See also Governmental Finance) Capital Outlay		
2015-2016 FY; Debt Recovery Fund, appropriation repeal	НВ	111
2015-2016 FY; Act 66, 2015 R.S	HB	118
2015-2016 FY; Act 76, 2015 R.S	НВ	119
2015-2016 FY	HB HB	112 122
2015-2016 FY; judicial expenses; Act 66, 2015 R.S		118 119
BOARDS & COMMISSIONS State Boards & Commissions		
Contract, review/termination; info submission	HCR	2*
Citizens Property Insurance Corporation, see Revenue & Taxation: Corporate Income Tax Tax	; Individ	lual Income
COLLEGES & UNIVERSITIES Athletics		
Tournament/championship; Major Events Incentive Program Community & Technical Colleges	SB	1
Donation, employer; material/equipment/instructor; tax credit; Act 125, 2015 R.S	HB HB	24 98
Finance Contract, review/termination		2
Stability in Higher Education Fund; creation	HB HB	61 117
Students Student Assessment for a Valuable Education (SAVE) Credit Program; repeal		40
	HB HB	2 1
COMMERCE & ECONOMIC DEVELOPMENT (See also Revenue & Taxation)		
Capital Companies Community Development Financial Institution Act; tax credit, Act 125, 2015 R.S		24
Economic Development	НВ	98
Major Events Incentive Program; college tournament/championship	SB	1
Urban Development Urban Revitalization Tax Incentive Program; Act 125, 2015 R.S	HB HB	98 24
	מוו	∠ ¬

COMMUNICATIONS & INFORMATION TECHNOLOGY

Digital interactive media & software tax credit, see Revenue & Taxation: Corporate Income Tax/Credit; Tax Credits

Internet	
Booking; hotel/dealer definition; state sales tax HB	59*
Contracting entity, state agency contract; legis. auditor, website post HB	42

Sales & Use Tax, see Revenue & Taxation: Sales & Use Tax, Local; Sales & Use Tax, State Telecommunications services, see Revenue & Taxation: Sales & Use Tax, State/Rate Telephone company, see Revenue & Taxation: Ad Valorem Tax

Telecommunications services, see Revenue & Taxation: Sales & Use Tax, State/Rate Telephone company, see Revenue & Taxation: Ad Valorem Tax	
CONSTITUTIONAL AMENDMENTS (LOUISIANA)	
Governmental Finance	70
Fair Share Fund; creation	70
Local Investment Fund; creation	91
SB SB	16
Revenue & Taxation	14
Ad valorem tax; exemption; inventory; fund creation SB	16
НВ	91
SB	14
Ad valorem tax; exemption; vessel, OCS waters; fund creation SB	16
НВ	91
SB	14
Ad valorem tax; inventory; income/corp. franchise tax, credit	16
HB	91
Corporate income tax; deduction, federal income tax paid; repeal	31*
Corporate/individual income tax; deduction, federal income tax paid; repeal HB	8
НВ	76
HB	83
НВ	78
HB HB	41
Hydrocarbon processing facilities use tax; levy. HB Individual income tax; rate. HB	68 78
Individual income tax; rate/brackets	76
HB	83
Natural gas tax; levy	70
Sales tax, state/local; exemption; gasoline/diesel/special fuel; repeal	82
Sales tax, state; exemption; alternative energy source, residential use	81
Sales tax, state; exemption; diesel/special fuel	84*
Sales tax, state; exemption; food/prescription drug/residential utility; repeal HB	81*
Sales tax, state; levy, gasoline	84*
Severance tax; oil/gas; repeal	68
CONTRACTS Public Contracts	
Cooperative endeavor, review; New Orleans Saints/Pelicans	126
State agency, review/termination	2
State agency; contracting entity; info submission, legis. auditor list; payment HB	42
Public Contracts - Professional Services	96
Reduction, %; 2016-2017 FY	
Public Contracts - Set-asides	2
State agency, review/termination; minority/women-owned business HCR	2*
State agency, review/termination, minority/women-owned ousiness	∠ '

CONTRACTS (continued) Purchasing - State Procurement		
Contract, review/termination		2 42
COURTS Federal Courts Supreme Court; judicial nominee, President Obama; confirmation	SR	11
CULTURE, RECREATION & TOURISM Historic structure rehabilitation tax credits, see Revenue & Taxation: Individual Income Music tax credits, see Revenue & Taxation: Tax Credits/Musical & theatrical production investor Sports		
New Orleans Saints/Pelicans; cooperative endeavor, review	HB	126
Stadiums & Arenas Domed stadium, public; sales tax, exemption	SB	22
EDUCATION Louisiana School ror Math, Science & the Arts Sales tax revenue		22 ; Individual
Enterprise zone rebates/tax credits, see Revenue & Taxation: Rebates; Tax Credits		
FINANCE & FINANCIAL INSTITUTIONS		
Currency Coin/bullion, gold/silver/numismatic/platinum; sales tax, exclusion	SB	21
GOVERNMENTAL FINANCE (See also Appropriations; Revenue & Taxation) Budgetary Control		
Contract; contracting entity, legislative auditor list; state agency payment		42
Contract; state agency, review/termination.		2
Deficit Elimination Fund, creation; Deepwater Horizon settlement		4*
Deficit; special treasury funds, constitutionally protected/dedications; info, JLCB Deficit; tax credit, insurance premium tax; suspension		9 124
Deficit; tax credit/exemption, suspension.		124
Deficit; tax credit/exemption, suspension; HB 123, discharge f/ cmte		19
Special treasury funds; treasurer report, JLCB.		26
Task Force on Structural Changes in Budget & Tax Policy; creation		11
Claims Belonging to State		
Deepwater Horizon economic damages; fund creation	SB	4*
Infrastructure Bank Mineral Revenue Fund; creation	НВ	115

Local Funds	
Ad valorem tax; inventory/OCS waters vessel; tax credit; task force; report SCR	. 6
Inventory Tax Phase-Out Fund; creation	53
Local Investment Fund; creation	91
SB	14
SB	16
Special Treasury Funds	
2013 Amnesty Collections Fund; abolition, balance transfer	44
HB	45
НВ	100
НВ	63
Academic Improvement Fund; abolition, balance transfer	45
НВ	44
НВ	63
НВ	100
Agricultural Finance Authority Fund; abolition, balance transfer	44
НВ	100
НВ	63
НВ	45
Asbestos Detection & Abatement Fund; abolition, balance transfer	45
НВ	100
НВ	63
НВ	44
Budget Stabilization Fund; appropriation, 2015-2016 FY SCR	. 2
Budget Stabilization Fund; revenue	77
Center for Excellence for Autism Spectrum Disorder Fund; abolition, transfer HB	100
НВ	45
НВ	63
НВ	44
Charter School Start-Up Loan Fund; abolition, balance transfer	100
НВ	45
НВ	44
НВ	63
Coastal Protection & Restoration Fund; revenue	70
Community Water Enrichment Fund; abolition, balance transfer	44
HB	100
HB	45
HB	63
Competitive Core Growth Fund; abolition, balance transfer	63
HB	44
HB	100
HB Commulaive & Bucklam Coming Funds shalltion halance transfer	45
Compulsive & Problem Gaming Fund; abolition, balance transfer	44 100
HB HB	45 63
Debt Recovery Fund; repeal	111
Deepwater Horizon Economic Damages Collection Fund; deposits	4
Department of Justice Legal Support Fund; abolition, balance transfer	63
HB	45
HB	44
HB	100
TID.	100

	ecial Treasury Funds (continued)		
эþ	DHH Facility Support Fund; abolition, balance transfer	ПБ	63
	Diffi racinty Support rund, aboution, varance transfer	HB	100
		HB	45
		HB	44
	DNA Testing Post-Conviction Relief for Indigents Fund; abolition, transfer	HB	100
	DIVA Testing Post-Conviction Rener for inargents Fund, adolition, transfer	HB	63
		нв НВ	45
		нв НВ	44
	DOR Alcohol & Tobacco Control Officers Fund; abolition, transfer	нв НВ	
	DON Alcohol & Touacco Collifor Officers Fulld, abolition, transfer	пв НВ	63 44
		нв НВ	45
		нв НВ	
	Economic Development Fund; abolition, balance transfer		100
	Economic Development Fund, aboution, barance transfer	пь НВ	45 44
		нв НВ	100
		нв НВ	
	Economic Development Fund; deposits		63 117
	Economic Development Fund, deposits	пь НВ	53
		HB	61
	Emergency Response Network Fund; abolition, balance transfer.		100
	Emergency Response Network Fund, aboution, balance transfer.	HB	45
		нв НВ	44
		HB	63
	Equine Health Studies Program Fund; abolition, balance transfer		45
	Equine freatin studies frogram rund, abontion, baiance transfer	HB	100
		HB	44
		HB	63
	FEMA Reimbursement Fund; abolition, balance transfer		63
	1 Em 1 Reinfoursement i and, accontion, outdined transfer.	HB	45
		HB	100
		HB	44
	Fire Marshal Fund; abolition, balance transfer		44
	110 11010101 1 0110) 000111011, 001111101	HB	100
		HB	63
		HB	45
	First Use Tax Trust Fund; repeal		68
	Fiscal Administrator Revolving Loan Fund; abolition, balance transfer		44
	, , ,	HB	45
		HB	100
		HB	63
	FMAP Stabilization Fund; abolition, balance transfer	HB	45
		HB	63
		HB	100
		HB	44
	Forest Productivity Fund; abolition, balance transfer	HB	45
		HB	63
		HB	100
		HB	44
	Forest Protection Fund; abolition, balance transfer		63
		HB	100
		HB	44
		HB	45

Special Treasury Funds (continued)	
Generally; abolition, balance transfer.	HB 100
	HB 44
	HB 45
	HB 63
Generally; abolition, balance transfer; report	
Generally; constitutionally protected/dedications, funds transfer; budget deficit S	
Generally; funds transfer	
Health Care Redesign Fund; abolition, balance transfer	HB 63
]	HB 100
	HB 45
	HB 44
Higher Education Financing Fund; abolition, balance transfer	
	HB 45
	HB 63
	HB 44
Higher Education Initiatives Fund; abolition, balance transfer	HB 63 HB 45
	нв 43 НВ 100
	HB 44
Higher Education Initiatives Fund; SAVE Credit Program; repeal	
	HB 40
	HB 1
Indigent Parent Representation Program Fund; abolition, balance transfer	
	HB 63
	HB 45
]	HB 44
Innocence Compensation Fund; abolition, balance transfer	HB 45
	HB 44
	HB 100
	HB 63
Interoperability Communications Fund; abolition, balance transfer	
	HB 44
	HB 100
Legislative Capitol Technology Enhancement Fund; abolition, balance transfer 1	HB 63 HB 100
	HB 45
	HB 44
	HB 63
Louisianians in Need of Civil Legal Assistance Fund; abolition, transfer	
The state of the s	HB 45
]	HB 100
	HB 44
LSU Firemen Training Program Film Library Fund; abolition, balance transfer 1	HB 63
	HB 44
	HB 45
	HB 100
	HB 100
	HB 45
	HB 44
	HB 63
	HB 63 HB 45
	HB 100
	HB 44

cial Treasury Funds (continued) Marketing Fund; abolition, balance transfer	HВ
iviairening i unu, audituon, vaidnee tidhstei	НВ
	HB
M. Latin, P. a. L. Landita	HB
Marketing Fund; deposits	
	HB
	HB
Medical Assistance Programs Fraud Detection Fund; dedication	
MediFund; abolition, balance transfer	
	HB
	HB
	HB
Mega-Project Development Fund; abolition, balance transfer	
	HB
	HB
	HB
Mega-Project Development Fund; funds transfer	
Mega-Project Development Fund; major events subfund, dedication	SB
Motor Fuels Underground Storage Tank Trust Fund; dedication	SB
Municipal Fire & Police Civil Service Operating Fund; abolition, transfer	НВ
	HB
	HB
	НВ
New Opportunities Waiver Fund; revenue	
· · · · · · · · · · · · · · · · · · ·	НВ
	HB
	HB
New Orleans Public Safety Fund; abolition, balance transfer	
,	НВ
	НВ
	НВ
New Orleans Sports Franchise Assistance Fund; deposits	
Overcollections Fund; abolition, balance transfer	
overconcetions I and, accontact, buttinee transfer.	НВ
	НВ
	НВ
Pari-Mutuel Live Racing Facility Gaming Control Fund; abolition, transfer.	
Turi Mutator Erve Rueing Lueinty Cuming Control Luita, acounton, transfer.	НВ
	HB
Pari-Mutuel Live Racing Facility Gaming Control Fund; dedication	
Payments Towards the UAL Fund; abolition, balance transfer	
r ayments Towards the OAL Fund, addition, datafier transfer	НВ
	нв НВ
Dublic Defender France shalition heles tof	HB
Public Defender Fund; abolition, balance transfer	
	HB
	HB
	HB
Rapid Response Fund; abolition, balance transfer	
	HB
	HB
	HB
Rapid Response Fund; funds transfer	SB

Special Treasury Funds (continued)		
Riverboat Gaming Enforcement Fund; abolition, balance transfer	ЦЪ	45
Kiverooat Gaining Emorcement Fund, aboution, barance transfer	нв НВ	
		100
	HB	44
	HB	63
Science, Technology, Engineering, & Math (STEM) Upgrade Fund; abolition		44
	HB	45
	HB	63
	HB	100
Sickle Cell Fund; abolition, balance transfer.		44
	HB	63
	HB	100
	HB	45
Southern University AgCenter Program Fund; abolition, balance transfer		100
	HB	44
	HB	45
	HB	63
Sports Facility Assistance Fund; abolition, balance transfer	HB	44
	HB	45
	HB	100
	HB	63
State Emergency Response Fund; abolition, balance transfer	HB	44
	HB	100
	HB	45
	HB	63
State Police Salary Fund; abolition, balance transfer	HB	44
•	HB	45
	HB	100
	HB	63
Status of Grandparents Raising Grandchildren Fund; abolition, transfer	HB	44
	HB	45
	HB	100
	HB	63
Support Education in La. First Fund; abolition, balance transfer		44
~ ····································	HB	45
	HB	100
	HB	63
Telecommunications for the Deaf Fund; abolition, balance transfer.		100
	HB	44
	HB	45
	HB	63
Telephone Co. Property Assessment Relief Fund; repeal		47
Totephone Co. Troperty Assessment Rener Fund, repeat.	SB	2
	SB	6
	HB	46
Tobacco Regulation Enforcement Fund; abolition, balance transfer		44
1000000 100000000 1 mind, accommon, culture transfer.	HB	63
	HB	45
	HB	100
Tobacco Settlement Enforcement Fund; abolition, balance transfer		100
1000000 Settlement Emoteoment I und, aboutton, valance transfer	HB	45
	HB	44
	HB	63
	ш	03

Special Treasury Funds (continued)		
Tobacco Tax Health Care Fund; abolition, balance transfer	HB 6:	3
	HB 4	
	HB 4	
	HB 10	
	HB 10	
	HB 4	
	HB 4	
	HB 6	
Transportation Trust Fund; funds transfer)*
Transportation Trust Fund; mineral revenue.		5
Transportation Trust Fund; tax revenue		
		0
Two Percent Fire Insurance Fund; dedication	HB 10	0
	HB 4	5
	HB 4	4
	HB 6	3
UAL & Specialized Educational Institutions Support Fund; abolition, transfer	HB 4	5
	HB 6	3
	HB 4	4
	HB 10	0
Video Draw Poker Device Fund; dedication.	HB 10	0
	HB 4	
	HB 4	
	HB 6	
Video Draw Poker Device Purse Supplement Fund; abolition, balance transfer		
		4
	HB 4	
	HB 6	
Workforce & Innovation for a Strong Economy Fund; abolition/balance transfer		
	HB 4 HB 10	
	HB 6	
	HB 4	
	HB 10	
	HB 4	
	HB 6	
Special Treasury Funds - Creation		
Fair Share Fund.	HB 7	0
		7
Fiscal Year 2015-2016 Deficit Elimination Fund	SB 4	4*
Inventory Tax Phase-out Fund		3
Local Investment Fund	SB 1	6
		4
		1
Mineral Revenue Fund		5
Payments Toward State Debt Fund.		7
Revenue Stabilization Trust Fund.		
Stability in Higher Education Fund.		
	HB 6	1

GOVERNOR Powers & Duties 126 HEALTH & HOSPITALS **Anatomical Gifts** 98 24 **Drugs, Prescription** 127 125 HB81 **Health Care Facilities** 6 **Public Health** Care services, delivery/financing; study...... HCR 6 Internet, sales tax; see Revenue & Taxation: Sales & Use Tax, State; Sales & Use Tax, Local Inventory, see Revenue & Taxation: Ad Valorem Tax; Ad Valorem Tax - Exemption LAW ENFORCEMENT & OFFICERS **State Police** 111 LEGISLATIVE AFFAIRS **Commendations & Salutations** Ables, James White "Slick"..... SR 6 9 16 7 3 Hayes, Obdulia Teodosia "Teddy" Rios. HR 17 9 5 4 14 8 4 6 12 11 Our Lady Help of Christians Catholic Church; 100th anniversary...... SR 7 Peters, Willie B. HR 10 12 Rudd, John. HCR 8 Steve Hoyle Intensive Substance Abuse Program (SHISAP). SCR 3

Committee Studies

8

2

25*

LEGISLATIVE AFFAIRS (continued) **Committees - Standing/Statutory/Other** 42 Joint Budget, see Governmental Finance: Budgetary Control 3 25* **Condolences & Memorials** 10 Brouillette, Judge Harold Jude..... HR 18 5 5 9 9 Heintz, Helena Hosch. HCR 13 1 10 8 20 **House Rules** 1 **Joint Sessions** 1 Laws 8 **Laws - Population Characteristics** 54 93 **Laws - Suspension of Laws** 5 4 R.S. 47:305(D)(1); 305.51; sales tax, state; exemption; business utility. HCR 10 R.S. 47:633(7)(c)(iii)/(7)(d); severance tax, exemption; Act 120, 2015 R.S...... HCR 7 123 Title 47; tax credit/exemption; budget deficit; HB 123, discharge f/ committee. HR 19 89* 42 Procedure 19 1 Reports to the Legislature Ad valorem tax; inventory/OCS waters vessel; tax credit; task force. SCR 6 Task Force on Structural Changes in Budget & Tax Policy...... HCR 11 Senate 2 1 Suspension of Laws, see Laws - Suspension of Laws MINERALS, OIL & GAS Mineral Rights 115 86 24 7

MINERALS, OIL & GAS (continued) **Natural Gas** 68 67 70 Oil 68 Severance tax, see Revenue & Taxation Wells Horizontal; drilling/dev. cost; corp. income tax, deduction; Kennedy Plan..... SB 23 Lease bonus payment; individual/corp. income tax, rate. SB 24 MOTOR VEHICLES Office of Motor Vehicles 111 Parts & Equipment Alternative fuel use, vehicle conversion; income tax, credit; Act 25, 2015 R.S. HB 24 98 HBNATURAL RESOURCES **Coastal Resources** 7 Coastal Zone 4 NONPROFIT ORGANIZATIONS **Organizations** 20 104 **PROPERTY Public Property - State** 126 **PUBLIC SAFETY & CORRECTIONS Prison Enterprises** 24 HB 98 PUBLIC UTILITIES **Utility Services** 104* 64 94 10 HCR 81*

RETIREMENT

RETIREMENT		
Finance & Funding	IID	70
Unfunded accrued liability; Fair Share Fund		70
Unfunded accrued liability; Mineral Revenue Fund.		115 77
Unfunded accrued liability; Payments Toward State Debt Fund	пь	//
REVENUE & TAXATION		
Ad Valorem Tax		
Inventory; tax credit, corp. income/franchise tax; repeal	HB	102
Inventory; tax credit; decrease	HB	47*
	SB	2
	HB	46
Inventory; tax credit; decrease; refund		6
Inventory; tax credit; priority		15*
Inventory; tax credit; refund	HB	35
	HB	92
	SB	13
	SB	12
Inventory; tax credit; repeal		16
	HB	91
Inventory; tax credit; task force; report.		6
Telephone company; tax credit, corp. income/franchise tax; repeal		102
Telephone company; tax credit; decrease; refund		2
	SB	6
	HB	47
Versal OCS metars to and it arm in a medication to a medicatio	HB	46
Vessel, OCS waters; tax credit, corp. income/franchise tax; repeal		102
Vessel, OCS waters; tax credit; decrease; refund		6 47
	HB HB	46
	SB	2
Vessel, OCS waters; tax credit; task force; report		6
Ad Valorem Tax - Exemption	SCK	U
Inventory; offset, fund creation.	SB	16
inventory, oriset, fund creation.	HB	91
	HB	53
	SB	14
Vessel, OCS waters; offset, fund creation		16
resser, see waters, state election.	HB	91
	HB	53
	SB	14
Alcoholic Beverage Tax		
High/low content; discount, reporting/remittance; decrease	HB	28
	HB	11
High/low content; discount, reporting/remittance; HB 123; discharge f/ committee	HR	19
High/low content; discount, reporting/remittance; repeal		13
High/low content; discount, reporting/remittance; suspension, deficit		123
High/low content; rate, increase	HB	27
Automobile Rental Tax		
Levy	HB	39

EVENUE & IAXATION (continuea)	
Corporate Franchise Tax (see also Tax Credits)	
Credit, generally; decrease; Act 125, 2015 R.S.	
Credit, generally; decrease; tax liability reduction, cap; Act 125, 2015 R.S	
Credit, generally; refundable, priority; transferable, claim/use	
Credit, generally; suspension, budget deficit.	
Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee	HR 19
Credit; Angel Investor; repeal	HB 102
Credit; digital interactive media & software; repeal	HB 102
Credit; donation, public school; decrease; Act 125, 2015 R.S	
	HB 24
Credit; milk producer; repeal	
Credit; telephone company; ad valorem tax paid; repeal	
Credit; vessel, OCS waters; ad valorem tax paid; repeal.	
Deduction; holding company	
Domestic corporation, definition; LLC; taxable capital; initial tax.	
Phase-out.	
Repeal	
Revenue; fund creation; Restrict, Restore, Rebuild Act	HB 86
Corporate Income Tax (see also Tax Credits)	
Apportionment %; transportation/service business.	
Apportionment %; transportation/service/mfg./merchandising business	
Credit, generally; decrease; Act 125, 2015 R.S.	
Credit, generally; decrease; tax liability reduction, cap; Act 125, 2015 R.S	
Credit, generally; refundable, priority; transferable, claim/use	
Credit, generally; suspension, budget deficit.	
Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee	
Credit, generally; tax liability reduction, cap	HB 50
Credit; Angel Investor; repeal	HB 102
Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S	HB 98
	HB 24
Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S	HB 24
	HB 98
Credit; Citizens Property Insurance Corp. assessment; inapplicability	SB 5
	HB 69
Credit; Citizens Property Insurance Corp. assessment; repeal	
Credit; digital interactive media & software; repeal.	
Credit; donation, public educational institution; increase.	
Credit; donation, public school; decrease; Act 125, 2015 R.S	
	HB 98
Credit; milk producer; repeal	
Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S.	
	HB 24
Credit; telephone company; ad valorem tax paid; repeal	
Credit; vessel, OCS waters; ad valorem tax paid; repeal.	
Deduction; certain expenses/costs; add-back	
	HB 73
Deduction; certain expenses/costs; management fees; add-back	
	HB 55
Deduction; dividend; decrease; Act 123, 2015 R.S.	
Deduction; dividend; increase; Act 123, 2015 R.S.	HB 7

REVENUE & TAXATION (continued) **Corporate Income Tax** (continued) 88 HB 31 HB83 HB 95 HB 41 HB 78 HB 79 HB 76 HB 80 HB8 20 8 Deduction; net operating loss; carryforward; loss yrs., order..... HB 116 23 25 85 123 23 Deduction; oil/gas well, horizontal; intangible drilling/dev. cost; Kennedy Plan. . . . SB 23 Exclusion/deduction, generally; decrease; Act 123, 2015 R.S..... HB 23 36 29* 50 HB103 24 102 74 86 **Creation of New Taxes & Fees** 68 67 70 Estate & Trust Income Tax (see also Individual Income Tax) 24 98 38 95* 79 88 80 HBHB 76 HB 8 31 HB

Revenue; Major Events Incentive Program; college tournament/championship. SB 1
Federal taxes, state income tax deduction; see Corporate Income Tax/Deduction; Estate & Trust Income

Tax/Deduction; Individual Income Tax/Deduction

Gasoline/diesel/special fuel tax_see Sales & Use Tax_State: Sales & Use Tax_Local/Exemption: Sales & Use

Gasoline/diesel/special fuel tax, see Sales & Use Tax, State; Sales & Use Tax, Local/Exemption; Sales & Use Tax - Exemption

Excise Tax (usually see specific tax)

HB

HB

HB

41

83

78

8

Inc	dividual Income Tax (see also Estate & Trust Income Tax)		
	Credit, generally; decrease; Act 125, 2015 R.S	HB	24
		HB	98
	Credit, generally; refundable, priority; transferable, claim/use		15*
	Credit, generally; suspension, budget deficit		123
	Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee		19
	Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S		24
		HB	98
	Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S		98
		HB	24
	Credit; Citizens Property Insurance Corp. assessment; inapplicability		5
		HB	69
	Credit; dependent; repeal		75
	Credit; donation, public educational institution; increase		38
	Credit; earned income; increase		48
		HB	97
	Chadity commad in compart named	HB	5 4
	Credit; earned income; repeal.		
	Credit; historic structure, residential; rehabilitation; Act 125, 2015 R.S	пь НВ	98 24
	Credit; military servicemember; hunting/fishing license; Act 125, 2015 R.S		24 98
	Credit, minitary servicementoer, munting/fishing ficense, Act 123, 2013 K.S	пь НВ	24
	Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S		98
	Credit, motor venicle, alternative fuel conversion, Act 123, 2013 K.S.	HB	24
	Credit; parent, dependent child; educational expense; Act 125, 2015 R.S		98
	Credit, parent, dependent ennid, educational expense, Act 123, 2013 K.S	HB	24
	Credit; tax paid, other state; eligibility; Act 109, 2015 R.S		57
	Deduction; dependent.		75
	Deduction; federal income tax paid; repeal.		88
	Bounding, reading moonie and parte, repeate	HB	31
		HB	41
		HB	95
		НВ	83
		НВ	78
		НВ	79
		HB	76
		HB	80
		HB	8
	Deduction; federal income tax, excess itemized deductions; decrease	HB	33
		HB	17
	Deduction; federal income tax, excess itemized deductions; repeal	HB	51
	•	HB	48
		HB	75
	Deduction; federal income tax, excess itemized deductions; suspension, deficit	HB	123
	Exemption; combined personal, repeal; blind, definition	HB	75
	Rate; brackets	HB	34
		HB	75
		HB	83
	Rate; cap	HB	78
	Rate; cap; brackets		76*
	Rate; decrease		32
	Rate; decrease; brackets	HB	51
		HB	48
	Rate; oil/gas, lease bonus/royalty payment; decrease	SB	24

Insurance Premium Tax		
Credit; La. investment; decrease; qualifying investment.	SB	17
	HB	56
Credit; La. investment; decrease; qualifying investment; HMO, license tax		87*
Credit; La. investment; suspension, budget deficit		124
Health maintenance org.; license tax.		61*
Marijuana & Controlled Dangerous Substances Tax	IID	01
Repeal	HB	127
Rebates	IID	12/
Competitive Projects Payroll Incentive Program; decrease; Act 126, 2015 R.S	HR	22
Corporate Headquarters Relocation Program; decrease; Act 126, 2015 R.S		22
Enterprise zone; cap; eligibility		71
	HB	66
Enterprise zone; cap; eligibility; sunset date		3
Enterprise zone; cap; sunset date		10
Mega-Project Energy Assistance; decrease; Act 126, 2015 R.S.		22
Quality Jobs Program; decrease; application, filing; Act 126, 2015 R.S		22*
Revenue Sharing	П	22
Outer Continental Shelf; GOMESA	SCR	7
Sales & Use Tax, Local	SCR	,
Advance; collection/payment	HB	54
Advance; collection/payment; absorption, penalty		93
Collection; remote dealer; definitions/registration/permit/report		110
Exclusion, generally; applicability/repeal.		101
Exclusion; generally, applicability/repeal		18
Exemption; domed stadium/baseball facility, public; legislative intent		22*
Exemption; gasoline/diesel/special fuel; repeal		82
Exemption; generally; applicability/repeal.		101
Sales & Use Tax, State	ПБ	101
Additional; levy.	ЦЪ	62
Additional; levy/repeal; fund creation.		53
Advance; collection/payment; absorption, penalty		93
	HB	65
Advance; collection/payment; wholesaler, tobacco/alcohol; absorption, penalty		105
Advance; dealer deposit		54*
Collection; dealer compensation; cap.		52
, I	HB	43
	HB	9
Collection; dealer compensation; cap/rate		21
Collection; dealer compensation; HB 123; discharge f/ committee		19
Collection; dealer compensation; suspension, budget deficit		123
Collection; remote dealer; definition; parish distribution		6
Collection; remote dealer; definition; parish distribution; use tax refund		30*
Collection; remote dealer; definitions/registration/permit/report		110
Deduction; dealer; cash register reprogramming; Act 386, 1990 R.S.; repeal		117
	HB	61
Exclusion, generally; applicability		53
	пь НВ	61
	пв НВ	117
Exclusion, generally; applicability/repeal		101
		101
Exclusion, generally; repeal		25*
Exclusion, generally; suspension.		
The state of the s		5 4
	HCR	4

Sales & Use Tax, State (continued) 25 Exclusion; airplane/equipment; lease/purchase, commuter airline; repeal......... SB 18 Exclusion; airplane/equipment; lease/purchase, commuter airline; suspension. HCR 4 59* 64 94 4 20 104* 21 104* 121 120 104* 120 121* 84* 59* 113 127 114 101* 104* Rate; nonprepared food; DOR ruling...... HCR 3 72* 66 71 3 10 104* Refund; construction material; Housing Area Development Law; applicability. HB 61 117 Refund; construction material; Housing Area Development Law; repeal. HB 101 104 104 Refund; international traveler; applicability...... HB 61 HB 117 53 104 117 61 Revenue; Major Events Incentive Program; college tournament/championship. SB 1 Sales & Use Tax, State - Exemption 19 Airplane, antique; repeal. SB 81 64 94 104* 10 84* 22* 81* 125

3

Sales & Use Tax, State - Exemption (continued)	
Food/beverage sale, convenience store	60
Gasoline/diesel/special fuel; repeal	82
Gasoline; repeal. HB	121
HB	120
	53
Generally; applicability	
HB	61
HB	117
Generally; applicability/repeal	101
Generally; repeal	104
Generally; study	25*
Generally; suspension	. 5
HCR	. 4
Generally; suspension, budget deficit	123
Generally; suspension, budget deficit; HB 123, discharge f/ committee HR	19
Generally; w/out constitutional protection; sunset date	25
Severance Tax	
Natural gas; add'l tax; prohibition, repeal	70
HB	67
Oil/gas well, horizontal; exemption; decrease/repeal	107
Oil/gas well, horizontal; exemption; inapplicability, effective period	108
Oil/gas well, horizontal; exemption; repeal	109
Oil/gas well, horizontal; exemption; suspension	
Oil/gas; repeal	68
State Taxes (usually see specific tax)	
Revenue; Major Events Incentive Program; college tournament/championship SB	1
Task Force on Structural Changes in Budget & Tax Policy; creation	. 11
Tax Credits (usually see specific tax)	
Angel Investor; cap; sunset date	7
Angel Investor; decrease; Act 125, 2015 R.S	98
НВ	24
Apparel purchase; PIE contractor; decrease; Act 125, 2015 R.S HB	98
НВ	24
Basic Skills Training; decrease; Act 125, 2015 R.S	98
HB	24
Cane River Heritage; decrease; Act 125, 2015 R.S	98
	24
HB	
Digital interactive media & software; decrease; Act 125, 2015 R.S	98
HB	24
Economic dev. corp.; bond issuance expense; decrease; Act 125, 2015 R.S HB	98
НВ	24
Employer; donation, material/equip./instructor; training prog.; Act 125, 2015 R.S HB	98
НВ	24
Employer; modernization; decrease; cap; Act 125, 2015 R.S	98
НВ	24
Enterprise zone; cap; eligibility	66
Enterprise zone; cap; eligibility; business, outside zone; sunset date	3*
Enterprise zone; cap; sunset date	10
Enterprise zone; employee type	49
Enterprise zone; increase/decrease; cap; eligibility	71
Generally; decrease; Act 125, 2015 R.S	24
HB	98
Generally; refundable, priority; transferable, claim/use	15*
Generally; suspension, budget deficit	123
Generally; suspension, budget deficit; HB 123, discharge f/ committee HR	19

Tax Credits (continued)		
Green job industries; decrease; Act 125, 2015 R.S.	HB 98	,
	HB 24	
Historic structure rehabilitation; Act 108, 2015 R.S.; legislative intent		
Milk producer; decrease; Act 125, 2015 R.S		
	HB 24	
Musical & theatrical production; cap; sunset date; study; Act 125, 2015 R.S		
Musical & theatrical production; decrease; Act 125, 2015 R.S		
±	HB 24	
Playground/park, CDBG qualified; donation; decrease; Act 125, 2015 R.S		
	HB 24	
Recycling; equip., new; industrial waste service contract; Act 125, 2015 R.S		
	HB 24	
Solar energy system; sunset date		
Sound recording investor; decrease; Act 125, 2015 R.S.		
	HB 24	
Student Assessment for a Valuable Education (SAVE) Credit Program; repeal		
, , , , , , , , , , , , , , , , , , , ,	HB 2	
	HB 1	
Technology Commercialization & Jobs Program; Act 125, 2015 R.S		
e.	HB 98	
Telephone company; ad valorem tax paid; decrease; refund		
	HB 47	
	HB 46	
	SB 6	
Urban Revitalization Tax Incentive Program; decrease; Act 125, 2015 R.S		
	HB 98	
Vessel, OCS waters; ad valorem tax paid; decrease; refund		
	HB 47	
	SB 6	
	HB 46	
Vessel, OCS waters; ad valorem tax paid; task force; report		
Tax Exemptions (usually see specific tax)		
Generally; suspension, budget deficit.	HB 123	,
Generally; suspension, budget deficit; HB 123, discharge f/ committee		
Tobacco Tax		
Cigarette; rate, increase.	HB 15	,
	HB 3	
	HB 14	
Dealer discount; decrease		
	HB 18	
	HB 10	
Dealer discount; repeal		
Dealer discount; suspension, budget deficit.		
Dealer discount; suspension, budget deficit; HB 123, discharge f/ committee		
Use Tax	1)	
Refund; paid local use tax return.	HB 30	*
PECIAL DISTRICTS & AUTHORITIES		
Stadium & Exposition District, Louisiana Domed stadium, public, sales tay, exemption, legislative intent	CD 22	*
Domed stadium, public; sales tax, exemption; legislative intent	SB 22	

STATE GOVERNMENT Agencies, contracts; see Contracts Special Days, Weeks & Months 12 13 15 **TRANSPORTATION** Aircraft & Aviation 19 Airplane/equipment; lease/purchase, commuter airline; sales tax, exclusion...... SB 18 4 Finance & Funding 115 WATER & WATERWAYS Boats/Ships/Vessels 2 6 HB 47 HB 46 HB 102 OCS waters; ad valorem tax paid; tax credit; task force; report..... SCR 6 **Boundaries** 4 **Gulf of Mexico** Energy Security Act; OCS revenue sharing...... SCR 7

4